

**PENGARUH *TAX ACCOUNTING CHOICES, DEFFERED TAX  
EXPENSE* DAN *FIRM SIZE* TERHADAP *TAX  
AGGRESSIVENESS***

**(Studi Empiris Pada Perusahaan Manufaktur yang listing di BEI periode  
2010-2014)**

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**ABSTRAK**

*Tax accounting choices* dalam penelitian ini memilih metode penyusutan asset garis lurus dan metode penilaian persediaan persediaan FIFO. Selain itu, penelitian ini juga menggunakan *deffered tax expense* dan *firm size* sebagai variable independen lain untuk mengukur tidakan agresifitas pajak.

Penelitian ini bertujuan untuk menganalisis pengaruh *tax accounting choices, deffered tax expense* dan *firm size* terhadap *tax aggressiveness*. Sampel yang digunakan penelitian ini sebanyak 50 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2010-2014. Sample diambil secara *purposive random sampling* dengan menggunakan kriteria tertentu. *Tax accounting choices* diukur menggunakan metode penyusutan garis lurus dan metode penilaian asset FIFO dengan variable *dummy*, sedangkan untuk *deffered tax expense* diukur dengan membandingkan *deffered tax expense* dengan total asset. *Firm size* diukur dengan menghitung *logaritma natural total asset*.

Hasil penelitian ini menemukan bahwa metode garis lurus berpengaruh signifikan negatif terhadap *tax aggressiveness* sedangkan metode FIFO tidak berpengaruh terhadap *tax aggressiveness*. *Deffered tax expense* berpengaruh signifikan negative terhadap *tax aggressiveness* dan *firm size* berpengaruh signifikan negative terhadap terhadap *tax aggressiveness*. Sehingga dapat dikatakan bahwa metode garis lurus dan *deffered tax expense* dapat dijadikan sebagai indikator *tax aggressiveness*.

Kata Kunci : Metode Garis Lurus, FIFO, *Deffered Tax Expense*, *Firm Size*

***THE INFLUNCE OF TAX ACCOUNTING CHOICES,  
DEFERRED TAX EXPENSE AND FIRM SIZE ON TAX  
AGGRESSIVENESS***

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***ABSTRACT***

*Tax accounting choices in this study chose the straight-line method and the FIFO method, in additional the study also used the deffered tax expense and firm size as another independent variable to measure the agresivitas action of the tax aggressiveness*

*This aim to the analyze the tax accounting choices, defferen tax aexpense and tax firm size as an indicator of tax aggressiveness. The sample used in this study as many as 50 manufacturinf companies listed on Indonesia Stock Exchane (IDX) during the period 2010-2014. The sample where with how purposive random sampling by using certain criteria. Ax accounting choices is measured by slection of the method of straight-line method and the FIFO method with dummy variable, whereas for the deffered tax expense is measured by comparng the deffered tax expense by total asset. Firm size is measured by calculating the natural logarithm of total asset.*

*The results of this research found that the straight-lime method significant negative effect against the tax agrsiveness. While the FIFO method have no affect against tax aggressiveness. Deffered tax expense significant negative affect against tax aggressiveness and firm size are significant negative effect tax on tax aggressiveness. So it can be said that the method of strgiht-lime and deffered tax expense can be used as an indicators of tax aggressiveness.*

*Keywords : Straight-lime Method, FIFO, Deffered Tax Expense, Firm Size.*